

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Michael D. Brown et al.

Application No.: 10/043,984

Filed: January 9, 2002

For: **WEALTH TRANSFER PLAN USING
IN KIND LOAN REPAYMENT WITH
TERM INSURANCE PROTECTION
FOR RETURN OF NOTE**

Examiner: Unknown

Art Group: 2161

REVOCATION AND POWER OF ATTORNEY

Assistant Commissioner for Patents
Washington, D.C. 20231

Dear Sir:

The Applicants/Inventors of the above-identified Application hereby revoke all previous powers of attorney given in this Application, and appoint the firm of:

IRELL & MANELLA LLP, a firm including: Paul Backofen, Reg. No. 42,278; Norman E. Brunell, Reg. No. 26,533; Gary Frischling, Reg. No. 35,515; Benjamin Hattenbach, Reg. No. 41,820; Andrei Iancu, Reg. No. 41,862; Jonathan M. Lindsay, Reg. No. 45,810; Samuel K. Lu, Reg. No. 40,707; Mark L. Niu, Reg. No. 52,075; Kimberley G. Nobles, Reg. No. 38,255; Lisa Partain, Reg. No. 40,763; Babak Redjaian, Reg. No. 42,096; Flavio Rose, Reg. No. 40,791; and Ben J. Yorks, Reg. No. 33,609; my patent attorneys, with offices located at 840 Newport Center Drive, Suite 400, Newport Beach, CA 92660, telephone (949) 760-0991, with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected herewith.

Please direct all communications concerning this Application to:

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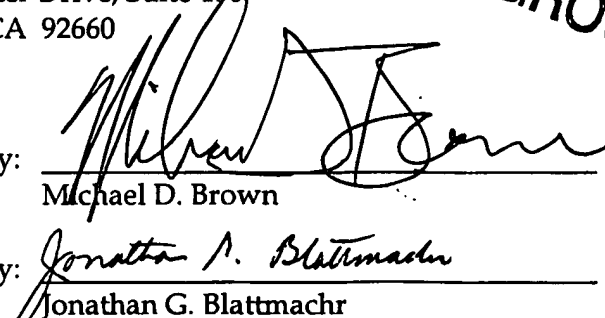
Date: 11/8/02

By:


Michael D. Brown

Date: 11/6/02

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